



STATE OF NORTH DAKOTA
OFFICE OF STATE TAX COMMISSIONER
Cory Fong, Commissioner

To: Cass County Sales Tax Permit Holders

From: Office of State Tax Commissioner, Sales and Special Taxes Division

Subject: Repeal of Cass County Sales Tax

Date: February 28, 2003

The Cass County Commission imposed a ½ percent county sales tax effective October 1, 1999. The Cass County Commission has informed our office that the objectives of this tax have been met and the Commission has decided to end the Cass County tax effective March 31, 2003. Effective April 1, 2003, the Cass County sales tax is repealed and you will no longer collect the ½ percent Cass County tax.

Enclosed are rate charts that you may use to determine the total state and city taxes due on a transaction. Additional charts are available free of charge from the Office of State Tax Commissioner and on our web site at www.nd.gov/tax.

The table below reflects exemptions granted by the cities within Cass County not allowed by state law. Effective April 1, 2003, combined rates within Cass County will be as follows:

| | Combined State and City (1%) Sales Tax Rates For Cass County When Customer Takes Possession In: | | | | | | | |
|---|--|----------------------|-----------|----------|--------------------|-------------------------|------------|-----------------------------------|
| | North Dakota Rate | Buffalo ³ | Casselton | Fargo | Oxbow ¹ | Tower City ² | West Fargo | Other Cass County Locations |
| Natural Gas | 2% | 3% | 3% | 3% | 3% | 2% | 3% | 2% |
| New Farm Machinery | 3% | 4% | 4% | 4% | 4% | 3% | 4% | 3% |
| New Irrigation Equipment | 3% | 4% | 4% | 4% | 4% | 4% | 4% | 3% |
| Alcoholic Beverages | 7% | 8% | 8% | 8% | 8% | 8% | 8% | 7% |
| Coin-operated Vending of Less than \$1.00 | 5% | 6% | 6% | 6% | 6% | 6% | 6% | 5% |
| Gross receipts from coin-operated amusement | 5% | 6% | 6% | 5% | 5% | 6% | 5% | 5% |
| Renting hotel, motel, tourist court accommodations | 5% | 6% | 6% | 9% ** | 6% | 6% | 8% ** | 5% |
| All other | 5% | 6% | 6% | 6% | 6% | 6% | 6% | 5% |

** Combined rate includes lodging tax (Fargo 3%; West Fargo 2%)

¹ Oxbow city tax imposed 1-1-02.

² Tower City city tax imposed 10-1-02.

³ Buffalo city tax imposed 1-1-03.

Questions concerning the Cass County sales tax may be directed to the Office of State Tax Commissioner, Sales and Special Taxes Division, 600 E. Boulevard Ave., Dept. 127, Bismarck, ND 58505-0599. You also may call us at (701) 328-3470.